

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NORTH CAROLINA
WESTERN DIVISION
No. 5:11-CV-143-D

MICHELE BROWN,)
)
Plaintiff,)
)
v.)
)
UNITED STATES OF AMERICA,)
et al.,)
Defendants.)

ORDER

On March 25, 2011, plaintiff filed a Petition to Quash I.R.S. Summons [D.E. 1]. On May 21, 2011, defendant responded [D.E. 4]. On June 1, 2011, plaintiff replied [D.E. 5]. Pursuant 28 U.S.C. § 636(b)(1)(A), the court referred plaintiff's motion [D.E. 1] to Magistrate Judge Webb for disposition. On June 20, 2011, Magistrate Judge Webb denied plaintiff's motion to quash the I.R.S. summons [D.E. 7]. On June 24, 2011, plaintiff filed a motion to void Judge Webb's order [D.E. 8], and a motion to take judicial notice [D.E. 9]. On June 29, 2011, the government responded [D.E. 10].

"The Federal Magistrates Act requires a district court to make a de novo determination of those portions of the [magistrate judge's] report or specified proposed findings or recommendations to which objection is made." Diamond v. Colonial Life & Accident Ins. Co., 416 F.3d 310, 315 (4th Cir. 2005) (alteration in original) (quotation omitted) (emphasis removed). Absent a timely objection, "a district court need not conduct a de novo review, but instead must only satisfy itself that there is no clear error on the face of the record in order to accept the recommendation." Id. (quotation omitted).

The court has reviewed the record de novo in this case. The court adopts Judge Webb's order as its own. Plaintiff's "Petition to Quash I.R.S. Summons" [D.E. 1] is DENIED, plaintiff's motion to void Judge Webb's order [D.E. 8] is DENIED, and plaintiff's motion to take judicial notice [D.E. 9] is DENIED. Plaintiff's petition against defendants Agent Janice Clark and the IRS is DISMISSED.

SO ORDERED. This 15 day of August 2011.


JAMES C. DEVER III
United States District Judge